

HOUSE BILL 796

Q2

0lr2117

By: **Delegates Murphy, Jameson, Levy, and Wood**

Introduced and read first time: February 9, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Charles County – Property Tax Credit for Homes Formerly Owned by**
3 **Habitat for Humanity of Charles County**

4 FOR the purpose of authorizing the governing body of Charles County to grant, by
5 law, a property tax credit against the county property tax imposed on certain
6 real property formerly owned by Habitat for Humanity of Charles County under
7 certain circumstances; providing for the amount of the tax credit; providing for
8 the application of this Act; and generally relating to a county property tax credit
9 for certain property formerly owned by Habitat for Humanity of Charles
10 County.

11 BY adding to

12 Article – Tax – Property
13 Section 9–310(h)
14 Annotated Code of Maryland
15 (2007 Replacement Volume and 2009 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article – Tax – Property**

19 9–310.

20 **(H) (1) THE GOVERNING BODY OF CHARLES COUNTY MAY GRANT, BY**
21 **LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED**
22 **ON REAL PROPERTY THAT:**

23 **(I) IS OWNER–OCCUPIED;**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (II) WAS FORMERLY OWNED BY HABITAT FOR HUMANITY OF
2 CHARLES COUNTY WITH THE INTENTION OF RELINQUISHING OWNERSHIP;

3 (III) WAS USED BY HABITAT FOR HUMANITY OF CHARLES
4 COUNTY EXCLUSIVELY FOR THE PURPOSE OF REHABILITATION AND TRANSFER
5 TO A PRIVATE OWNER; AND

6 (IV) WAS TRANSFERRED TO A PRIVATE OWNER WHO MEETS
7 THE CRITERIA ESTABLISHED BY HABITAT FOR HUMANITY OF CHARLES
8 COUNTY.

9 (2) THE PROPERTY TAX CREDIT SHALL EQUAL:

10 (I) 100% OF THE COUNTY PROPERTY TAX FOR THE FIRST
11 TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP;

12 (II) 75% OF THE COUNTY PROPERTY TAX FOR THE SECOND
13 TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP;

14 (III) 50% OF THE COUNTY PROPERTY TAX FOR THE THIRD
15 TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP;

16 (IV) 25% OF THE COUNTY PROPERTY TAX FOR THE FOURTH
17 TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP; AND

18 (V) 0% OF THE COUNTY PROPERTY TAX FOR THE FIFTH
19 TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP AND EACH TAXABLE YEAR
20 THEREAFTER.

21 (3) THE GOVERNING BODY OF CHARLES COUNTY MAY PROVIDE,
22 BY LAW, FOR ANY OTHER PROVISION NECESSARY TO CARRY OUT THE PROPERTY
23 TAX CREDIT UNDER THIS SUBSECTION.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
26 2010.